

Personnel Charges

Tracking Employees Funded By Grants

Recipients of DCR grant funds for projects that include personnel charges are expected to maintain proper documentation of the employee time contributed to the subject grant. This page provides guidelines for tracking the personnel charges for employees funded by DCR grants. The personnel guidelines that follow are required for all DCR grants and are based on rules pertaining to federal funds while also satisfying employee time documentation for state funds.

Employees Working on Solely Single Grant Award or Cost Objective

When employees are expected to work solely on a single grant award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

An example, Employee Certification of Time Allocation is provided.

Employees Working on Multiple Activities or Cost Objectives

On employees working a portion of their time on sub-award activities or when working on multiple activities or cost objectives, a distribution of the employee salaries or wages will be supported by a personnel activity report or equivalent documentation. The personnel activity reports or equivalent documentation must meet the following standards:

- (a) Must reflect an after-the-fact distribution of the actual activity of each employee.
- (b) Must account for the total activity for which each employee is compensated.
- (c) Must be prepared at least monthly and must coincide with one or more pay periods.
- (d) Must be signed by the employee.

See examples provided: 1) Employee Time Sheet Tracking Form, 2) Personnel Activity Report for Professional and Non-Professional Employees – Example PAR Report.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for the charges to sub-awards.

The personnel time keeping information provided on this page is based on a summary of federal requirements for accounting for staff time and personnel charges to grants. Specific details regarding these guidelines can be found in the most current the following Federal Circulars:

- *OMB Circular A 21 – Cost Principles for Educational Institutions*
2 CFR 220, Section J, paragraph 8,
<http://www.whitehouse.gov/omb/circulars/a021/>
- *OMB Circular A-87 - Cost Principles for State, Local, and Indian Tribal Governments*
2CFR Part 225, Appendix B, section 11h,
<http://www.whitehouse.gov/omb/circulars/a087/a087-all.html#attb>
- *OMB Circular A-122 - Cost Principles for Non-Profit Organizations*
2CFR Part 230, Appendix B, section 7,
<http://www.whitehouse.gov/omb/circulars/a122/a122.html#b>

Employee Certifciation of Time Allocation

SEMI-ANNUAL PERIOD COVERED: January 1, 2007 - TO - June 30, 2007

DCR Grant Number: xxxxxxxxxx (i.e. 319-2006-15-V, 2007-WQIF-05-PT, BAY-2005-10-SR)

The following employees worked during the referenced period solely (100%) on activities outlined in the approved grant work plan associated with the referenced federal grant. Employee costs are closely tracked in the _____ [Organization name] payroll and accounting systems. This certification is provided in lieu of individual time and attendance records. Signatures are of the employee or the employee supervisor for staff located within _____ [Organization name]. This certification is for employees that are paid out of the above referenced project only and not from multiple project contracts. Certification to be completed at least semi-annually and after-the-fact.

	Position Title	Employee Name	Employee or Supervisor Signature
1	District Conservation Technician	Smith, John W.	
2	Karst Education Coordinator	Bland, Jane S.	
3	Environmental Specialist II	Bell, Steve	
4			
5			
6			
7			
8			
9			
10			

Employee Time Sheet Tracking Form (Excel)

Organization: Western Soil and Water Conservation District

Tracking Form Page #: _____

Employee Name: Smith, John W.

PAY PERIOD: 1/12/2007 - 1/26/2007

DATE	DESCRIPTION OF ACTIVITY: General summary of work performed by subject area	Hours attributed to funding source			Total Number of Hours
		Funding Source 1: # 319-2006-15-PT	Funding Source 2: # BAY-2005-05-PT	Funding Source 3: State Funds	
1/22/07	Write report on Implementation	4			4
1/22/07	Site visit of BMP construction	2		2	4
1/23/07	Prepare presentation for public meeting		5		5
1/23/07	Attend public meeting		3		3
1/24/07	Review comment on TMDL Implementation	5			5
1/24/07	Write letter for farmer participation	3			3
1/25/07	Farmer sign up of BMP			5	5
1/25/07	Site visit of BMP construction	3			3
1/26/07	Training for District employees			4	4
1/26/07	Educational presentation		4		4
					0
WAGE EMPLOYEES. TOTAL HOURS ----> <i>Use this figure for wage employees. Multiply hours by employee hourly pay to calculate charges for each funding source.</i>		17	12	11	40
SALARY EMPLOYEES. \$ TIME SPENT ----> <i>This percent is used for salaried employees. Total must be 100%.</i>		43%	30%	28%	100%

Signature of Employee : _____

Signature of Supervisor: _____

Personnel Activity Report For Professional Employees Example PAR Report

The Personnel Activity Report (PAR) represents an after-the-fact certification of an individual's actual effort. Employees that are pay rolled from or cost-shared to federally sponsored projects (and paid out of multiple funding sources) are required to complete a PAR.

For more information about Personnel Activity Reports, please consult OMB Circular A-122, Attachment B, Section 6 ("Cost Principles for Non-Profit Organizations")

PERSONNEL ACTIVITY REPORT

PROFESSIONAL EMPLOYEE

Name of Organization:

Employee's Name:

Week Ending ⁽¹⁾:

	<u>Distribution of Time</u>	<u>Supervisor's Signature</u> ⁽²⁾
Project A (Grant Contract # AAAAAAA)	30%	<input type="text"/>
Project B (Grant Contract #BBBBBBB)	50%	<input type="text"/>
Project C (Grant Contract #CCCCCCC)	10%	<input type="text"/>
Administration	<u>10%</u>	<input type="text"/>
Total	100%	

This is an after-the-fact determination of my actual activity for the above pay period.

Employee's Signature:

Date:

⁽¹⁾ Reports must be prepared at least monthly and must coincide with one or more pay periods

⁽²⁾ Supervisory official having first hand knowledge of the activity performed by the employee.